UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK		
	x	
HARRY NIEBERG, an individual, and HARRY NIEBERG FUNERAL HOME INC.,	:	Case No. 08 CV 00392 (MGC)
a New York corporation,	:	
Plaintiffs,	:	
v.	:	
NIEBERG MIDWOOD CHAPEL INC., a New York corporation, MIDWOOD	;	RULE 7.1 STATEMENT
MEMORIAL CHAPEL INC., a New York corporation,	:	
Defendants.	:	
Defendants.		
	X	

NIEBERG MIDWOOD CHAPEL INC. : and MIDWOOD MEMORIAL CHAPEL

INC., New York corporations,
Defendants and Counterclaim Plaintiffs,

V.

HARRY NIEBERG, and HARRY NIEBERG FUNERAL HOME INC.,

Counterclaim Defendants, and : SHERMAN FUNERAL HOME INC., Additional Counter-Claim Defendant. :

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, defendants and counterclaim plaintiffs NIEBERG MIDWOOD CHAPEL INC. and MIDWOOD MEMORIAL CHAPEL INC. hereby certify that they do not have any corporate parents,

affiliates and/or subsidiaries, except for HARRY NIEBERG & SONS INC.

Dated: New York, New York February 11, 2008

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SHERMAN FUNERAL HOME INC.

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